

DEPARTMENT OF THE ARMY  
Corps of Engineers, Portland District  
P.O. Box 2946  
Portland, Oregon 97208-2946

CENWP-RM-B  
Regulation  
No. 1-2-10

1 December 2001

Administration  
AUDITS/INSPECTIONS

**History.** This issue is a revision of this publication.

**Summary.** This revision updates organization symbols and makes other minor editing changes.

1. PURPOSE. This regulation assigns responsibility for coordination and follow-up actions required in connection with audits and inspections made by higher authority and others. It assigns responsibility and establishes procedures for assistance visits to District offices.

2. APPLICABILITY. All organizational elements of the Portland District (NWP).

3. RELATED REFERENCES:

- a. AR 1-201, Army Inspection Policy.
- b. AR 20-1, Inspection General Activities and Procedures.
- c. AR 36-2, Audit Reports and Followup.

4. COORDINATION AND AUDIT/INSPECTION RESPONSIBILITIES.

a. The Internal Review Office is responsible for coordinating all audits conducted by the General Accounting Office (GAO), U.S. Army Audit Agency (USAAA), Department of Defense (DOD), Department of the Army (DA), HQUSACE and other external audit groups and notifying the Commander of scheduled audits.

b. **The Budget, Manpower and Management Branch**, Resource Management Office (CENWP-RM-B) is responsible for coordinating all inspections conducted by Department of the Army and Engineer Inspector Generals (DAIG, EIG); HQUSACE Command Inspections,

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\*This regulation supersedes NWPR 1-2-10, 10 February 1999.

Efficiency Team Reviews, and HQNWD Command Inspections and notifying the Commander of scheduled inspections.

c. Responsibilities of Operating Officials. Each operating official in charge of an activity under review will extend full cooperation to the auditor or inspector and is responsible for ensuring that:

(1) Discussions of District operations are conducted or monitored by responsible individuals with adequate knowledge of the subject under review. Auditors/inspectors questions relating to policy will be answered by District individuals authorized to present a policy viewpoint.

(2) Discussions are confined to factual material. Care will be taken to ensure that opinion or conjecture is not represented as fact. Information furnished is complete, accurate, pertinent to the subject under review and not susceptible to erroneous interpretation.

(3) Information provided on past decisions and actions includes sufficient detail to permit evaluation in the light of conditions existing at the time of the decision or action.

(4) Auditors and inspectors are fully informed as to corrective actions taken or in process concerning any problems or deficiencies noted.

(5) Records, documents or files furnished to the GAO are annotated to assure identification until the GAO formal report has been received and answered.

## 5. REPLIES TO AUDIT AND INSPECTION REPORTS.

a. Preparation. Replies to reports involving exclusively one District office will be coordinated and prepared by that office with a copy of the report furnished to either the Internal Review Office or **CENWP-RM-B** as appropriate. Reports involving more than one office will be coordinated and the reply prepared by the Internal Review Office or **CENWP-RM-B** as appropriate.

b. Signature and Routing. All replies to inspection and audit reports will be prepared for signature of the District Commander.

## 6. AUDIT/INSPECTION FOLLOW-UP.

a. Each division and staff office chief is responsible for follow-up action on all documented deficiencies until the deficiency(s) has been resolved.

b. The **Budget, Manpower and Management Branch** is responsible for monitoring individual office's corrective action plans prepared in response to EIG and Command Inspection reports and periodically reporting the status to the District Commander.

7. REQUESTS FOR INFORMATION.

a. Auditor and inspector requests for information either written or oral, will be honored. Written material will be furnished through appropriate supervisory channels with a copy provided to the Internal Review Office or **CENWP-RM-B** as appropriate. Oral discussions will be summarized by memorandum and forwarded through appropriate supervisory channels to either the Internal Review Office or **CENWP-RM-B**.


b. Occasionally a representative of the GAO or other Government agency will arrive without prior notice. When this occurs, the following procedure is prescribed:

(1) If not personally known to the employee contacted, the visitor will be asked for his credentials.

(2) All unannounced visits will be reported promptly to the Commander and the Internal Review Office or **CENWP-RM-B** as appropriate so that required reports to higher authority can be made.

8. ASSISTANT VISITS TO RESIDENT AND PROJECT OFFICES. The District Commander, accompanied by designated staff members, will make periodic assistance visits to the field offices. Visits by all staff members will be made as frequently as considered necessary. The emphasis during these visits will be on assistance and problem solving. A verbal report will be given to the field office chief at the conclusion of each visit. A memorandum for record (MFR), which summarizes the visit, will be prepared and maintained by the appropriate office.

FOR THE COMMANDER:

  
VICKIE L. ASHENBRENNER  
Executive Assistant

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